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# Message Text

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PAGE 01 STATE 176137
ORIGIN COME-00

INFO OCT-01 EUR-12 ISO-00 EB-08 TRSE-00 CIAE-00 INR-10
NSAE-00 L-03 STR-07 OES-09 DOTE-00 EA-10 CPR-02
CA-01 SCS-06 /069 R

DRAFTED BY COM/BEWT/TDAD/558/DDSTEIN
APPROVED BY EB/ITP/EWT:DFRIED
COM/BEWT/TDAD/RFSTECHSCHULTE
COM/USSR/HHEISS
STATE/EUR/SOV/JCOLBERT
TREASURY/MFIELD - BY PHONE
EB/OCA/CD:REDAY (INFO)
----------128397 131508Z /44
R 122228Z JUL 78
FM SECSTATE WASHDC
TO AMEMBASSY MOSCOW
INFO AMEMBASSY HELSINKI
AMEMBASSY PARIS

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E.O. 11652 N/A

TAGS: EFIN, ECON, UR, US

SUBJECT: NEW USSR TAX DECREE

REFERENCE: (A) STATE 157089 (B) MOSCOW 13635

1. SINCE MANY U.S. COMPANIES TRADE WITH THE USSR THROUGH WESTERN EUROPEAN AND JAPANESE SUBSIDIARIES, ANALYSIS OF IMPACT OF SUBJECT DECREE NECESSITATES COLLECTION OF INFORMATION ON SOVIET TAX RELATIONS WITH THOSE COUNTRIES. WE HAVE IN THE FILES COPIES OF LETTER AGREEMENTS ON TAXATION THE USSR MADE WITH FRANCE AND FINLAND IN 1967 AND
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1970, RESPECTIVELY. THESE AGREEMENTS COVER ONLY INCOME FROM THE SALE OF INDUSTRIAL PROPERTY RIGHTS. WE ARE ALSO AWARE OF SHIPPING/AIR TAX AGREEMENTS WITH THE U.K., FRANCE, NORWAY, SWEDEN AND DENMARK. AS FAR AS WE KNOW, THESE ARE THE ONLY TAX AGREEMENTS THAT HAVE BEEN ENTERED INTO BY THE U.S.S.R.

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2. ACTION REQUESTED: WE WOULD APPRECIATE EMBASSY'S ASSISTANCE IN CHECKING WITH OTHER WESTERN EMBASSIES IN MOSCOW TO DETERMINE (1) WHETHER THE ABOVE AGREEMENTS ARE STILL IN EFFECT; (2) WHETHER THE SOVIETS HAVE BROADER TAX AGREEMENTS WITH ANY WESTERN COUNTRIES; AND (3) WHETHER THERE HAVE BEEN DISCUSSIONS OR NEGOTIATIONS ON

TAX AGREEMENTS WITH OTHER WESTERN COUNTRIES. FYI: POSTS IN WESTERN EUROPE AND JAPAN ARE ALSO BEING QUERIED ON THESE QUESTIONS. CHRISTOPHER

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# Message Attributes

**Automatic Decaptioning:** X
**Capture Date:** 01 jan 1994
**Channel Indicators:** n/a
**Current Classification:** UNCLASSIFIED
**Concepts:** TAX LAW
**Control Number:** n/a
**Copy:** SINGLE
**Draft Date:** 12 jul 1978
**Decaption Date:** 01 jan 1960
**Decaption Note:**
**Disposition Action:** RELEASED
**Disposition Approved on Date:**
**Disposition Case Number:** n/a
**Disposition Comment:** 25 YEAR REVIEW
**Disposition Date:** 20 Mar 2014
**Disposition Event:**
**Disposition History:** n/a
**Disposition Reason:**
**Disposition Remarks:**
**Document Number:** 1978STATE176137
**Document Source:** CORE
**Document Unique ID:** 00
**Drafter:** BEWT/TDAD/558/DDSTEIN
**Enclosure:** n/a
**Executive Order:** N/A
**Errors:** N/A
**Expiration:**
**Film Number:** D780287-0389
**Format:** TEL
**From:** STATE
**Handling Restrictions:** n/a
**Image Path:**
**ISecure:** 1
**Legacy Key:** link1978/newtext/t19780767/aaaacesh.tel
**Line Count:** 72
**Litigation Code IDs:**
**Litigation Codes:**
**Litigation History:**
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**Message ID:** ced07e76-c288-dd11-92da-001cc4696bcc
**Office:** ORIGIN COME
**Original Classification:** LIMITED OFFICIAL USE
**Original Handling Restrictions:** n/a
**Original Previous Classification:** n/a
**Original Previous Handling Restrictions:** n/a
**Page Count:** 2
**Previous Channel Indicators:** n/a
**Previous Classification:** LIMITED OFFICIAL USE
**Previous Handling Restrictions:** n/a
**Reference:** 78 STATE 157089, 78 MOSCOW 13635
**Retention:** 0
**Review Action:** RELEASED, APPROVED
**Review Content Flags:**
**Review Date:** 05 may 2005
**Review Event:**
**Review Exemptions:** n/a
**Review Media Identifier:**
**Review Release Date:** N/A
**Review Release Event:** n/a
**Review Transfer Date:**
**Review Withdrawn Fields:** n/a
**SAS ID:** 2030341
**Secure:** OPEN
**Status:** NATIVE
**Subject:** NEW USSR TAX DECREE
**TAGS:** EFIN, ECON, UR, US
**To:** MOSCOW
**Type:** TE
**vdkvgwkey:** odbc://SAS/SAS.dbo.SAS_Docs/ced07e76-c288-dd11-92da-001cc4696bcc
**Review Markings:**
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